

WEBSTER PARISH CONVENTION AND
VISITORS COMMISSION
WEBSTER PARISH POLICE JURY
Minden, Louisiana

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and where appropriate, at the office of the parish clerk of court.

Release Date 8/3/11

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Annual Financial Statements
As of and for the Year Ended December 31, 2010
With Supplemental Information Schedules

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SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Commissioners of the
Webster Parish Convention and
Visitors Commission

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Webster Parish Convention and Visitors Commission, a component unit of the Webster Parish Police Jury, as of and for the year ended December 31, 2010, which collectively comprise the Commission's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Webster Parish Convention and Visitors Commission. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of the Webster Parish Convention and Visitors Commission is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

The budgetary comparison information on page 16 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. The other supplemental schedules on pages 24 through 26, are not a required part of the basic financial statements and are presented for purposes of additional analysis. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or provide any assurance on the supplementary information.

The Webster Parish Convention and Visitors Commission has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be part of, the basic financial statements.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated June 28, 2011 on the results of our agreed-upon procedures.

Jameson, Wise & Martin

Minden, Louisiana

June 28, 2011

BASIC FINANCIAL STATEMENTS

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Statement of Net Assets
December 31, 2010

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 325,563
Investments	204,588
Accounts receivable	<u>57,943</u>
 Total assets	 <u><u>588,094</u></u>
 LIABILITIES	
Accounts Payable	<u>5,311</u>
 NET ASSETS	
Unrestricted	<u>582,783</u>
 Total net assets	 <u><u>\$ 582,783</u></u>

See accompanying notes and accountants' report.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Statement of Activities
For the Year Ended December 31, 2010

		Program Revenues		Governmental activities:
	<u>Expenses</u>	<u>Charges for services</u>	<u>Operating grants & contributions</u>	<u>Net (expenses)/ revenue</u>
Governmental activities:				
Culture and tourism	\$ 380,898	\$ -	\$ 20,452	\$ (360,446)
General revenues:				
Occupancy taxes				197,084
Intergovernmental				186,831
Interest				5,920
Total general revenues				389,835
Change in net assets				29,389
Net assets - beginning				553,394
Net assets - ending				<u>\$ 582,783</u>

See accompanying notes and accountants' report.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION
 WEBSTER PARISH POLICE JURY
 Minden, Louisiana

Balance Sheet - Governmental Fund
 December 31, 2010

	<u>General Fund</u>	
	<u>2010</u>	<u>2009</u>
ASSETS		
Cash	\$ 325,563	\$ 307,215
Investments	204,588	198,673
Accounts receivables	57,943	52,528
Total assets	<u>\$ 588,094</u>	<u>\$ 558,416</u>
 LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ 5,262	\$ 3,240
Payroll Liabilities	-	1,782
Total liabilities	<u>5,262</u>	<u>5,022</u>
 Fund equity:		
Fund balances - unreserved	<u>582,832</u>	<u>553,394</u>
Total fund equity	<u>582,832</u>	<u>553,394</u>
 Total liabilities and fund equity	<u>\$ 588,094</u>	<u>\$ 558,416</u>

See accompanying notes and accountants' report.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION
MINDEN, LOUISIANAReconciliation of the Governmental Fund Balance Sheet
to the Government-Wide Financial Statement of Net Assets

December 31, 2010

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Fund Balance, Total Governmental Fund (Statement C)	\$ 582,832
Liabilities not due and payable in the current period and, therefore, not reported in the governmental funds	<u>(49)</u>
Net Assets of Governmental Activities (Statement A)	<u>\$ 582,783</u>

See accompanying notes and accountants' report.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Governmental Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2010

	General Fund	
	2010	2009
Revenues:		
Taxes - Occupancy	\$ 197,084	\$ 185,660
Intergovernmental revenue	186,831	225,741
Interest	5,920	5,969
Grants	20,452	-
Other income	-	1
Total revenues	<u>410,287</u>	<u>417,371</u>
Expenditures:		
Operating management fees	23,100	32,850
Tax collection fees	2,760	2,648
Travel and seminars	13,938	12,246
Advertising and printing	135,268	78,688
Dues and subscriptions	1,855	2,175
Office equipment purchase	199	82
Professional fees	10,320	12,245
Telephone	4,570	4,364
Grant Funds	108,668	113,166
North LA Coalition	6,000	-
Salary and payroll taxes	69,788	59,837
Insurance	512	375
Repairs & Maintenance	-	231
Contract Labor	-	667
Office Supplies	3,181	4,096
Miscellaneous	690	889
Total expenditures	<u>380,849</u>	<u>324,559</u>
Excess of revenues over expenditures	29,438	92,812
Fund balance at beginning of year	<u>553,394</u>	<u>460,582</u>
Fund balance at end of year	<u>\$ 582,832</u>	<u>\$ 553,394</u>

See accompanying notes and accountants' report.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION
MINDEN, LOUISIANA

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund to the
Statement of Activities

For the Year Ended December 31, 2010

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balance, Governmental Fund (Statement E)	\$	29,438
Expenses that do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds		<u>(49)</u>
Change in net assets of governmental activities (Statement B)	\$	<u>29,389</u>

See accompanying notes and accountants' report.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2010

INTRODUCTION

The Webster Parish Convention and Visitors Commission was created by Ordinance No. 859 of Webster Parish Police Jury in May, 1991. The purposes of the Commission are (1) to represent the business and civic community on an organized and non-profit basis for the solicitation and servicing of conventions and for the promotion of visitor activity within the Parish of Webster and (2) to present necessary facilities, equipment, and services to visitors and convention officials.

The governing authority of the Commission is a board of directors composed of seven members who shall serve without compensation. The directors are appointed by the Webster Parish Police Jury from nominations made by various governmental entities and other organizations within the Parish. The Directors are appointed to serve a term of three years.

The accounting and reporting practices of the Webster Parish Convention and Visitors Commission conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting procedures also conform to the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants, and to the applicable Louisiana Revised Statutes.

GASB Statement No. 14, The Reporting Entity, established criteria for determining the governmental reporting entity and component units which should be included within the reporting entity. Under the provisions of this statement, the Commission is considered a component unit of the Webster Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the Commission because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the Commission and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise that financial reporting entity.

I. Summary of Significant Accounting Policies

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Webster Parish Convention and Visitors Commission (Commission). Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2010

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. The major individual governmental fund, which is the general fund, is reported in the fund financial statements.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The accompanying financial statements of the Commission have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Occupancy and sales taxes are recognized as revenues in the year for which they are earned. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Although most expenditures are recorded when a liability is incurred, as under accrual accounting, the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the governmental fund. Expenditures, and the related liabilities, are accrued when they are expected to be paid out of revenues recognized during the current period. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**WEBSTER PARISH CONVENTION AND VISITORS COMMISSION
WEBSTER PARISH POLICE JURY
Minden, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 2010**

Occupancy and hotel sales taxes and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

The Commission reports the following major governmental fund:

The General Fund is the Commission's primary operating fund. It accounts for all financial resources, of the general government, except those required to be accounted for in another fund.

C. Deposits and investments

For reporting purposes, cash and cash equivalents include cash and demand deposits. Under state law, the commission may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the commission may invest in United States bond, treasury notes, or certificates. These are classified as investment if their original maturities exceed 90 days; however, if original maturities are 90 days or less, they are classified as cash equivalents.

D. Capital assets

Capital assets, which include property, plant and equipment, are reported in the governmental activities in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Commission maintains a threshold level of \$2,500 or more for capitalizing capital assets. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add value to the value of the asset or materially extend the asset lives are not capitalized.

As of December 31, 2010, there were no capital assets exceeding the threshold level of \$2,500.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2010

E. Budgets and budgetary accounting

The Commission follows these procedures in establishing the budgetary data reflected in these financial statements:

- 1) An annual budget of receipts and expenditures is prepared and adopted by the Board of Commissioners.
- 2) Each annual budget of the Commission for the next fiscal year is filed with the Webster Parish Police Jury before the beginning of the current fiscal year.
- 3) The budget for the general fund is not adopted on a basis consistent with generally accepted accounting principles (GAAP).
- 4) Appropriations lapse at the end of each fiscal year.
- 5) The revenues and expenditures shown on page 8 are reconciled with the amounts reflected on the budget comparison on page 16 as follows:

Excess of revenues and other sources over expenditures and other uses (GAAP Basis)	\$ 29,438
Adjustments:	
Increase in hotel tax receivables	(5,415)
Decrease in accounts payable	<u>241</u>
Excess of revenues and other sources over expenditures and other uses (CASH Basis)	\$ <u>24,264</u>

2. Cash and cash equivalents

At December 31, 2010, the Commission has cash and cash equivalents (book balances) totaling \$325,563, as follows:

Interest-bearing deposits	\$ 309
Demand deposits	<u>325,254</u>
Total deposits	\$ <u>325,563</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2010, the Commission has

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2010

\$541,452 in collected bank balances. These deposits are secured from risk by \$541,452 of federal deposit insurance and \$397,020 of pledged securities.

3. Investments

At December 31, 2010, the Commission had investments of \$204,588, in three (3) certificates of deposit whose maturities are in excess of 90 days. The certificates of deposit are secured from risk by federal deposit insurance and pledged securities.

4. Hotel/motel occupancy taxes

Funds for the Commission are derived from an occupancy tax levied on hotel and motel rooms and over night camp facilities located within the Parish of Webster with the exception of the Methodist Conference Center. Effective July 1, 2006, the occupancy tax increased from 2% to 4%.

5. Operating agent

The Minden/South Webster Chamber of Commerce serves as operating agent for the Commission. The Chamber of Commerce is reimbursed for the Commission's share of expenses by a monthly operating management fee. The Commission approves the amount of the monthly fee on an annual basis.

Required Supplemental Information

WEBSTER PARISH CONVENTION & VISITORS COMMISSION
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Governmental Fund Type - General Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (CASH) and Actual
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Taxes - Occupancy	\$ 175,000	\$ 190,000	\$ 197,118	\$ 7,118
Intergovernmental revenue	175,000	190,000	181,382	(8,618)
Grants	-	20,000	20,452	452
Interest	-	-	5,920	5,920
Total revenues	<u>350,000</u>	<u>400,000</u>	<u>404,872</u>	<u>4,872</u>
Expenditures:				
Operating management fees	25,200	25,200	23,100	2,100
Professional fees	11,000	10,620	11,720	(1,100)
Tax collection fees	3,000	2,700	2,760	(60)
Travel and seminars	20,000	15,000	14,472	528
Advertising and printing	115,000	125,000	132,928	(7,928)
Dues and subscriptions	2,300	2,000	1,855	145
Grant Funds	80,000	113,500	108,668	4,832
North LA Coalition	6,000	6,000	6,000	-
Salary and related benefits	71,600	71,600	69,799	1,801
Insurance	1,500	1,250	512	738
Telephone	4,500	4,250	4,566	(316)
Office Supplies	2,500	1,000	3,180	(2,180)
Capital outlay	200	200	198	2
Miscellaneous	<u>2,500</u>	<u>2,700</u>	<u>850</u>	<u>1,850</u>
Total expenditures	<u>345,300</u>	<u>381,020</u>	<u>380,608</u>	<u>412</u>
Excess of revenues over expenditures	4,700	18,980	24,264	5,284
Fund balance at beginning of year	<u>505,887</u>	<u>505,887</u>	<u>505,887</u>	<u>-</u>
Fund balance at end of year	<u>\$ 510,587</u>	<u>\$ 524,867</u>	<u>\$ 530,151</u>	<u>\$ 5,284</u>

See accompanying notes and accountants' report.

Other Reports

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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners of the
Webster Parish Convention and
Visitors Commission

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Webster Parish Convention and Visitors Commission and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Commission's compliance with certain laws and regulations during the year ended December 31, 2010 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law). Effective September 21, 2009, the limits for materials and supplies and public works were increased to \$30,000 and \$150,000 respectively.

We observed no expenditures made during the year for equipment exceeding \$20,000 or public works projects exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list for all board members with the required information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with a list of all employees.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The employees were not included in any of the listings obtained from management.

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original and the amended budget.

6. Trace the budget adoption and amendments to the minute book.

The 2010 proposed budget was presented for approval at the November 17, 2009 meeting which is within the required 15 days before year end required by state law. We traced the amendment to the budget to the minutes of the meeting held on November 16, 2010, which indicated that the amendments were appropriately adopted.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed the 5% limit.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from a member of the Board of Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Webster Parish Convention and Visitors Commission is only required to post a notice of each meeting and the accompanying agenda on the door of the Commission's office. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits, which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

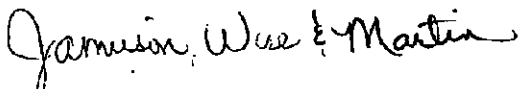
11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advance, or gifts.

Payroll reports were examined along with a review of the minutes for the year. We noted no payments to employees that would constitute advances, bonuses, or gifts.

Our prior year report, dated June 30, 2010, included no comments.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Webster Parish Convention and Visitors Commission and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Minden, Louisiana
June 28, 2011

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

(Date Transmitted)

Jamieson, Wise & Martin
601 Main Street
Minden, LA 71055

(Auditors)

12/31/10
In connection with your review of our financial statements as of ~~(date)~~ and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of ~~(date)~~ June 14, 2011 completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes ☒ No ☐**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes ☒ No ☐**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-16), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes ☒ No ☐**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes ☒ No ☐

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes ☒ No ☐

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:1 through 42:13.

Yes ☒ No ☐**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes ☒ No ☐**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

Martha Belton Secretary 6-13-11
Date _____
SB Leach Treasurer 6-14-11
Date _____
Harry G. J. President 6-10-11
Date _____

Other Supplemental Schedules

WEBSTER PARISH CONVENTION & VISITORS COMMISSION
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Schedule of Compensation Paid Board Members
For the Year Ended December 31, 2010

The following serve on the Board of Commissioners without compensation:

Kerry Easley	Chairman
Jay Kumar	Commissioner
Martha Belton	Commissioner
Patony Morrow	Commissioner
Sidney Cox	Commissioner
Lamar Smith	Commissioner
Mary McKinney	Commissioner

**WEBSTER PARISH CONVENTION AND VISITORS COMMISSION
WEBSTER PARISH POLICE JURY
Minden, Louisiana**

**Summary Schedule of Prior Findings
For the Year Ended December 31, 2010**

No items required to be reported.

**WEBSTER PARISH CONVENTION AND VISITORS COMMISSION
WEBSTER PARISH POLICE JURY
Minden, Louisiana**

**Corrective Action Plan for Current Year Findings
For the Year Ended December 31, 2010**

No items required to be reported.